6. *Amendment of section* 13, *Tamil Nadu Act* 40 *of* 1971.—In sub-section (2) of section 13 of the principal Act, for the expression " under section 3 ", the words " under the provisions of this Act " shall be substituted.

7. *Amendment of section* 14, *Tamil Nadu Act* 40 *of* 1971.—In sub-section (1) of section 14 of the principal Act, for the expression " under section 3 ", the words, " under the provisions of this Act " shall be substituted.

8. *Amendment of section* 16, *Tamil Nadu Act* 40 *of* 1971.—In section 16 of the principal Act,—

(i) in sub-section (1), after the words " the date of the commencement of this Act ", the words " or the date of vesting of such kudiyiruppu or the superstructure, as the case may be " shall be inserted;

(ii) in sub-section (2), after the words " the date of the commencement of this Act ", the words " or the date of vesting of the kudiyiruppu or the superstructure, as the case may be ", shall be inserted.

9. *Amendment of the Schedule to Tamil Nadu Act* 40 *of* 1971.—In the Explanation under paragraph 2 of the Schedule to the principal Act,—

(i) in item (i), for the expression " under sub-section (1) of section 3 ", the words "' under the provisions of this Act " shall be substituted;

(ii) in item (iii), for the expression " under sub-section (2) of section 3 ", the words " under the provisions of this Act " shall be substituted.

இணைப்பு VII

[307 ஆம் பக்கத்தில் இனம் 4 (7)-க்கான அடிக்குறிப்பைக் காண்க.]

L.A. Bill No. 51 of 1975.

(As passed by the Assembly.)

A Bill further to amend the Tamil Nadu Urban Land Tax Act, 1966.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-sixth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Urban Land Tax (Amendment) Act, 1975.

(2) It shall be deemed to have come into force on the 1st July 1975.

2. *Insertion of new section* 1-*A in Tamil Nadu Act* 12 *of* 1966.—After section 1 of the Tamil Nadu Urban Land Tax Act, 1966 (Tamil Nadu Act 12 of 1966) (hereinafter referred to as the principal Act), the following section shall be inserted, namely :—

" 1-A. *Extension of the Act to Madras City Belt Area.*—Notwithstanding anything contained in clause (*b*) of sub-section (2) and sub-section (4) of section 1, this Act shall be deemed to have come into force on the 1st day of July 1975 in the area comprising within sixteen kilometres of the outer limits of the City of Madras (hereinafter referred to in this Act, as the Madras City Belt Area) :

Provided that for the purpose of determining the amount of urban land tax under this Act in respect of such area, the market value as on the 1st day of July 1971 shall be the basis :

Provided further that where any portion of a village lies within the said sixteen kilometres, the whole of such village shall be deemed to lie outside the said sixteen kilometres for the purposes of this Act. ".

3. *Amendment of section* 2, *Tamil Nadu Act* 12 *of* 1966.—In section 2 of the principal Act, in clause (6), for the words " the land ", the words " the urban land " shall be substituted.

4. *Insertion of new section* 2-*A in Tamil Nadu Act* 12 *of* 1966.—After section 2 of the principal Act, the following section shall be inserted, namely :—

" 2-A. *Special definition.*—Notwithstanding anything contained in clause (5) of section 2, in this Act, unless the context otherwise requires, ' date of the commencement of this Act ' in relation to the Madras City Belt Area means the 1st day of July 1975 :

Provided that for the purpose of determining the amount of urban land tax under this Act in respect of such area, the market value as on the 1st day of July 1971 shall be the basis. ".

5. *Insertion of new section 5-C in Tamil Nadu Act* 12 *of* 1966.—After section 5-B of the principal Act, the following section shall be inserted, namely :—

"5-C. *Special provisions regarding revised rates.*—(1) Notwithstanding anything contained in this Act, the rate of tax under this Act as amended by the Tamil Nadu Urban Land Tax (Amendment) Act, 1975, shall be levied in the area in which this Act is in force (including the Madras City Belt Area) with effect from the 1st day of July 1975.

(2) For the purpose of determining the amount of urban land tax under sub-section (1) in respect of the areas specified in that sub-section, the market value as on the 1st day of July 1971, shall be the basis.

(3) Subject to the provisions of sub-section (2) and the other provisions of this Act, for determining the amount of the urban land tax under sub-section (1), the provisions of this Act shall, as far as may be, apply as they applied to the determination of the amount of urban land tax before the 1st day of July 1975.".

6. *Substitution of new sections for sections* 6-*A and* 6-*B*, *Tamil Nadu Act* 12 *of* 1966.—For sections 6-A and 6-B of the principal Act, the following sections shall respectively be substituted, namely :—

"6-A. *Urban area.*—For the purposes of this Act, the area comprising in—

(*a*) the City of Madras,

(*b*) the Madras City Belt Area,

(*c*) any municipal town,

(*d*) the area within sixteen kilometres of the outer limits of such municipal town,

(*e*) any township,

(*f*) the area within sixteen kilometres of the outer limits of such township,

shall each constitute a separate urban area and for the purposes of assessment under this Act, the extent of urban land held by a owner in one urban area shall not be included in the extent of urban land held by him in another urban area.

6-B. *Total extent only to fix the rates.*—For the purposes of the Act,—

(i) the total extent of the urban land which is vacant or which is used for residential purposes in an urban area shall be taken into account for applying the rates specified in Parts I and III of the Schedule;

(ii) the total extent of the urban land used for non-residential purposes in an urban area shall be taken into account for applying the rates specified in Parts II and IV of the Schedule.".

7. *Insertion of new section 7-C in Tamil Nadu Act* 12 *of* 1966.—After section 7-B of the principal Act, the following section shall be inserted, namely :—

"7-C. *Owner of urban land to submit return in certain cases.*—Notwithstanding anyhting contained in sections 7, 7-A and 7-B, every owner of urban land in the area in which this Act is in force (including the Madras City Belt Area) and liable to pay urban land tax shall, within a period of one month from the date of the publication of the Tamil Nadu Urban Land Tax (Amendment) Act, 1975, in the *Tamil Nadu Government Gazette* or within such further time as the Government may, by notification, specify, furnish to the Assistant Commissioner having jurisdiction a return in respect of each urban land containing the following particulars, namely :—

(*a*) name of the owner of the urban land;

(*b*) the extent of the urban land in the urban area; and

(*c*) the name of the division or ward and of the street, survey number and sub-division number of the urban land and other particulars of such urban land.

and the provisions of this Act, shall, as far as may be, apply in respect of such return as they apply in respect of the return referred to in section 7.".

8. *Substitution of new section* 13, *Tamil Nadu Act* 12 *of* 1966.—For section 13 of the principal Act, the following section shall be substituted, namely :—

" 13. *Market value to remain in force for specified period.*—The market value determined under this Act with reference to any specified date shall remain in force for such period as the Government may, from time to time, specify in this behalf and such period shall commence from such specified date.".

9. *Amendment of section* 19, *Tamil Nadu Act* 12 *of* 1966.—In section 19 of the principal Act, after sub-section (4), the following sub-section shall be added, namely :—

" (5) Whenever there is change in the aggregate extent of urban land held by any owner in any urban area as a result of any transfer effected by inheritance, sale, purchase, gift, exchange, surrender, settlement or by any other manner whatsoever or as a result of partition—

(*a*) such owner shall furnish to the Assistant Commissioner having jurisdiction a return in respect of such urban land containing such particulars, within such time and in such manner as may be prescribed, and the provisions of this Act shall, as far as may be, apply to such return as if it were a return required to be furnished under section 7; and

(*b*) the Assistant Commissioner shall proceed to assess or re-assess such urban land for subsequent fasli years, after following such procedure as may be prescribed, and the provisions of this Act, shall, as far as may be, apply to such assessment or re-assessment.".

10. *Amendment of section* 20, *Tamil Nadu Act* 12 *of* 1966.—In section 20 of the principal Act, in sub-section (1), in the proviso, for the words " unless the urban land tax has been paid ", the words " unless the urban land tax levied has been paid " shall be substituted.

11. *Omission of section* 26, *Tamil Nadu Act* 12 *of* 1966.—Section 26 of the principal Act shall be omitted.

12. *Amendment of section* 29, *Tamil Nadu Act* 12 *of* 1966.—In section 29 of the principal Act,—

(i) for clause (*c*), the following clause shall be substituted, namely :—

" (*c*) any urban land owned by a religious institution, which is set apart for public worship and is actually so used, including any urban land owned by such institution and which is appurtenant thereto but not including any urban land owned by such institution and—

(i) which is vacant, or

(ii) in which buildings from which income is derived have been constructed; ";

(ii) for clause (*d*), the following clause shall be substituted, namely :—

" (*d*) (i) any urban land on which hospitals maintained by—

(*a*) the Government, any local authority or such other authority specified by the Government in this behalf, or

(*b*) by any private institution which is in receipt of grant either from the Central Government or from the State Government,

have been constructed and any urban land appurtenant to such hospitals; or

(ii) any urban land used for purposes directly connected with such hospitals, but not including any urban land—

(*a*) which is vacant, or

(*b*) in which buildings from which income is derived have been constructed.

Explanation.—For the removal of doubts, it is hereby declared that the urban land on which staff quarters including nurses quarters or any other buildings directly connected with the purposes of the said hospitals have been constructed shall be deemed to be urban land used for purposes directly connected with the said hospitals;";

(iii) for clause (*h*), the following clause shall be substituted, namely :—

" (*h*) any urban land used by schools, colleges or universities for purposes directly connected with education, but not including any urban land owned by such educational institutions and—

(i) which is vacant, or

(ii) in which buildings from which income is derived have been constructed.

Explanation I.—For the purposes of this clause, schools or colleges shall mean only such schools or colleges which are educational institutions recognised either by the Government or by any university, as the case may be.

Explanation II.—For the removal of doubts, it is hereby declared that the urban land on which schools, colleges or universities or staff quarters or hostels or other buildings used for the welfare of the students, have been constructed, or used as playgrounds attached to such schools, colleges or universities, shall be deemed to be urban land used for the purposes directly connected with education;";

(iv) for cluase (i), the following clause shall be substituted, namely :—

" (i) any urban land used for public parks, public libraries and public museums;";

(v) for clause (*k*), the following clause shall be substituted, namely :—

" (*k*) subject to the provisions of this section, any urban land actually used for religious, charitable or philanthropic purposes by such religious, charitable or philanthropic institutions, as the Government may, by notification, specify, but not including any urban land owned by such institutions and—

(i) which is vacant, or

(ii) in which buildings from which income is derived have been constructed;".

13. *Substitution of new section for section 29-A, Tamil Nadu Act 13 of 1956.*—For section 29-A of the principal Act, the following section shall be substituted, namely :—

" 29-A. *Exemption from the levy of urban land tax.*—Nothing in this Act shall apply to any owner, if the aggregate extent of urban land held by him—

(i) in any urban area in which this Act is in force (other than the Madras City Belt Area), does not exceed—

(a) two grounds, if such urban land is vacant or is used for residential purposes, or

(b) half ground, if such urban land is vacant or is used for non-residential purposes;

(ii) in the Madras City Belt Area, does not exceed—

(a) three grounds, if such urban land is vacant or is used for residential purposes, or

(b) one ground, if such urban land is used for non-residential purposes:

Provided that where the aggregate extent of urban land held by any owner during any part of the fasli year exceeds the extent mentioned above, but subsequently if the extent so held is reduced below the extent above mentioned, such owner shall be liable to pay the urban land tax for that fasli year, as if there had been no such reduction.".

14. *Insertion of section* 44, *Tamil Nadu Act* 12 *of* 1966.—After section 43 of the principal Act, the following section shall be inserted, namely :—

" 44. *Classification of land used for both residential and non-residential purposes.*—Notwithstanding anything contained in this Act, for purposes of this Act, in the case of any urban land which is used for both residential and non-residential purposes,—

(i) in any urban area in which this Act is in force (other than the Madras City Belt Area), where the extent used for non-residential purposes does not exceed half ground, and

(ii) in the Madras City Belt Area, where the extent used for non-residential purposes does not exceed one ground, the urban land shall be deemed to be used for residential purposes.".

15. *Substitution of new Schedule for the Schedule in Tamil Nadu Act* 12 *of* 1966.—In the principal Act, for the Schedule, the following Schedule shall be substituted, namely :—

" THE SCHEDULE."

(*See* section 5.)

A. *Urban land in any urban area in which this Act is in force (other than the Madras City Belt Area.*

Part I.

Urban land which is vacant or is used for residential purposes.

Extent of urban land.	*Rate of tax.*
(1)	(2)
Where the aggregate extent of urban land held by the owner in the urban area—	
(i) is two grounds or less ..	Nil
(ii) exceeds two grounds but does not exceed five grounds.	0·7 per centum of the market value on the extent in excess of two grounds which have the the lowest market value.
(iii) exceeds five grounds but does not exceed ten grounds.	0·8 per centum of the market value on the whole extent.
(iv) exceeds ten grounds.	1·0 per centum of the market value on the whole extent.

Part II.

Urban land used for non-residential purposes.

Extent of urban land.	*Rate of tax.*
(1)	(2)
Where the aggregate extent of urban land held by the owner in the urban area—	
(i) is half ground or less ..	Nil
(ii) exceeds half ground but does not exceed five grounds.	0·35 per centum of the market value on the whole extent.
(iii) exceeds two grounds but does not exceed five grounds.	1·0 per centum of the market value on the whole extent.
(iv) exceeds five grounds but does not exceed ten grounds.	1·5 qer centum of the market value on the whole extent.
(v) exceeds ten grounds but does not exceed twenty grounds.	2·0 per centum of the market value on the whole extent.
(vi) eceeds twenty rounds.	2·5 per centum of the market value on the whole extent.

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B. Urban land in the Madras City Belt Area.

PART III.

Urban land which is vacant or is used for residential purposes.

Extent of urban land. (1)	*Rate of tax* (2)
Where the aggregate extent of urban land held by the owner in the urban area—	
(i) is three grounds or less.	Nil
(ii) exceeds three grounds but does not exceed seven grounds.	0·4 per centum of the market value on the extent in excess of three grounds which have the lowest market value.
(iii) exceeds seven grounds but does not exceed ten grounds.	0·5 per centum of the market value on the whole extent.
(iv) exceeds ten grounds	0·6 per centum of the market value on the whole extent".

I certify that this is a Money Bill.

Fort St. George,
Madras,
Date : 6-11-1975.

K. GOVINDAN,
Speaker,
Tamil Nadu Legislative Assembly.

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